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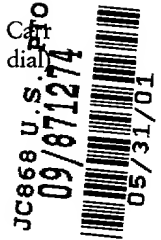
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# CARR & STORM, L.L.P.

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May 31, 2001

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Karen Roper

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Commissioner for Patents  
Box Patent Application  
Washington, D.C. 20231

Re: New U.S. Patent Application  
METHOD AND APPARATUS FOR A COMPLEMENTARY ENCODER/DECODER  
Inventor: Allen He  
Attorney Docket: US018082 (PHIL 2279000)

Dear Sir:

Enclosed for filing are the following papers relating to the above-referenced patent application:

- (1) Specification (32 pages);
- (2) Executed Declaration and Power of Attorney;
- (3) Formal drawings (4 sheets);
- (4) Assignment;
- (5) Information Disclosure Statement;
- (6) Check in the amount of \$1,980.00 (\$1,940.00 to cover the filing fee of the application and \$40.00 for the Assignment recordation fee); and
- (7) Return post card.

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Assistant Commissioner for Patents

May 31, 2001


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In the event the attached check in the amount of \$1,980.00 is not received with this correspondence, is not sufficient, or in the event additional fees are due, please charge the required fees (other than the issue fee) or credit any overpayment during the pendency of this application to Deposit Account No. 50-0605.

All correspondence is to be directed to the Applicant's attorney at the address listed above.

Respectfully submitted,

CARR & STORM, L.L.P.



Gregory W. Carr

Registration No. 31,093

Attorney for Applicant

GWC/kr  
Enclosures